Sales Tax - Direct Pay Permit

What is a Direct Pay Permit?

A direct pay permit allows the "holder" to claim purchase point exemption from payment of state sales taxes from the vendor. Taxes avoided at the point of purchase must be remitted within 20-days of the close of the accounting period of the purchase, using a direct pay sales tax return on the direct pay account number assigned. The permit does not apply to to sales taxes of any self-collected home rule municipality. See the instructions on Form DR 0002 Colorado Direct Pay Permit Application for more information.